IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 17TH OCTOBER 2007 / 25TH ASWINA 1929

WP(C).No. 30771 of 2007(L)

PETITIONER:

R. SASIDHARAN,
PROPRIETOR, LEKSHMI MILLS, KAREELAKULANGARA P.O.,
KAYAMKULAM (VIA), ALAPPUZHA DISTRICT.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENTS:
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1. THE VILLAGE OFFICER,
KEERIKAD VILLAGE, KARTHIKAPALLY TALUK,
ALAPPUZHA DISTRICT.

2. THE TAHSILDAR,
KARTHIKAPALLY TALUK, HARIPPAD.

3. THE DISTRICT COLLECTOR, ALAPPUZHA.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 30771 OF 2007 L
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Dated this the 17th day of October, 2007

J U D G M E N T

The non acceptance of basic tax offered in respect of the petitioner's property has compelled the petitioner file this writ petition. It is submitted that reason for non acceptance is the pendency of revenue recovery action against the petitioner for recovery of sales tax dues.

2. It is now pointed out that the sales tax demand has been challenged in this court in WP(C) No.23258/07, in which Ext.P5 order of stay dated 7/9/07 has been passed on condition that the petitioner remits 1/3rd of the amount due. It is pointed out that this condition has been complied with and that the stay ordered still continues to be in force and this is evident from Ext.P6 certificate issued by the concerned Commercial Tax Officer.

3. Now that this court has granted a stay and the condition imposed has been satisfied by the petitioner, the

alleged pendency of the revenue recovery action cannot be a bar for acceptance of tax. Petitioner points out that he has made Ext.P8 representation before the 1st respondent and that orders have not been passed thereon.

In view of the position as above, I dispose of this writ petition directing the 1st respondent to pass orders on Ext.P8 taking into account Ext.P5 order passed by this court in the writ petition referred to above and in the light of the observations made herein. Orders on Ext.P8 shall be passed, as expeditiously as possible, at any rate within a period of four weeks of receipt of a copy of this judgment.

ANTONY DOMINIC, JUDGE.

Rp